



### BUSINESS NUMBER (BN) – GST/HST ACCOUNT INFORMATION

Complete this form if you have a business number (BN) and you need to open a GST/HST account. Once completed, please send this form to your tax centre. The tax centres are listed at [www.cra.gc.ca/taxcentre](http://www.cra.gc.ca/taxcentre) and in Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*. If you need more information, visit [www.cra.gc.ca/bn](http://www.cra.gc.ca/bn) or call 1-800-959-5525. **Note:** If you want to open a separate GST/HST account for a branch or division of a head office, complete Form GST10, *Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Application for Branches or Divisions*. If your business is in the province of Quebec, do not use this form and contact Revenu Québec.

<b>1 Identification of business</b> (for corporations, enter the name and address of the head office)												
Name	<table border="1" style="width:100%; height:20px;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table> Business Number (BN)											Language of preference <input type="checkbox"/> English <input type="checkbox"/> French
GST/HST account name												
Physical business location		Postal or zip code										
Mailing address (if different from the physical business location) for GST/HST purposes c/o		Postal or zip code										
<b>Contact person</b> – Please provide the name of a contact for registration purposes <b>only</b> (the contact name provided will not be considered an authorized representative). If you wish to authorize a representative to speak on your behalf about your BN program account(s), complete Form RC59, <i>Business Consent form</i> . For more information, see Pamphlet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .												
Title	First name	Last name										
	Work telephone number	Work fax number										
	Cellular telephone number	Pager number										
<b>2 GST/HST information</b>												
Do you provide or plan to provide goods or services in Canada or to export outside Canada? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span> If <b>no</b> , you generally cannot register for GST/HST. However, certain businesses may be able to register. See Pamphlet RC2 for details.												
Are your annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span> If <b>yes</b> , you <b>have</b> to register for GST/HST. <b>Note:</b> Special rules apply to charities and public institutions. See Pamphlet RC2 for details.												
Are you a public service body (PSB) whose annual worldwide GST/HST taxable sales are more than \$50,000? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span> If <b>yes</b> , you <b>have</b> to register for GST/HST. <b>Note:</b> Special rules apply to charities and public institutions. See Pamphlet RC2 for details.												
Are all the goods/services you sell/provide exempt from GST/HST? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span>												
Do you operate a taxi or limousine service? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span> If <b>yes</b> , you <b>have</b> to register for GST/HST, regardless of your revenue.												
Are you an individual whose sole activity subject to GST/HST is from commercial rental income? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span>												
Are you a non-resident? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span>												
Are you a non-resident who charges admission directly to audiences at activities or events in Canada? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span> If <b>yes</b> , you <b>have</b> to register for GST/HST, regardless of your revenue.												
Do you wish to register voluntarily? <span style="float:right"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span> By registering voluntarily, you <b>must</b> begin to charge GST/HST and file returns even if your worldwide GST/HST taxable sales are \$30,000 or less (\$50,000 or less if you are a public service body). See Pamphlet RC2 for details.												
<b>3 Filing information</b> – For more information, see Pamphlet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .												
Enter the amount of your <b>sales in Canada</b> (dollar amount only)	\$ _____	(If you have no sales enter \$0)										
Enter the amount of your <b>worldwide sales</b> (dollar amount only)	\$ _____	(If you have no sales enter \$0)										
Enter your fiscal year-end for GST/HST purposes. <span style="float:right"> <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width:20px; height:20px;"></td> <td style="width:20px; height:20px;"></td> </tr> <tr> <td style="text-align:center; font-size:8px;">Month</td> <td style="text-align:center; font-size:8px;">Day</td> </tr> </table> </span> If you do not provide a date, we will enter December 31.					Month	Day						
Month	Day											
Do you want to make an election to change your fiscal year-end for GST/HST purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No   If <b>yes</b> , enter the date you would like to use. <span style="float:right"> <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width:20px; height:20px;"></td> <td style="width:20px; height:20px;"></td> </tr> <tr> <td style="text-align:center; font-size:8px;">Month</td> <td style="text-align:center; font-size:8px;">Day</td> </tr> </table> </span>					Month	Day						
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Enter the effective date of registration for GST/HST purposes. <span style="float:right"> <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width:30px; height:20px;"></td> <td style="width:30px; height:20px;"></td> <td style="width:30px; height:20px;"></td> </tr> <tr> <td style="text-align:center; font-size:8px;">Year</td> <td style="text-align:center; font-size:8px;">Month</td> <td style="text-align:center; font-size:8px;">Day</td> </tr> </table>         See Pamphlet RC2 for information about when to register for GST/HST.       </span>						Year	Month	Day				
Year	Month	Day										

